

810-5-9-.07 Qualified and Exempt Motor Vehicles. **(REPEALED)**

(1) Definitions. The following terms have the meanings ascribed to them for the purposes of this regulation.

(a) Qualified Motor Vehicle. A qualified motor vehicle is a motor vehicle used, designed, or maintained for transportation of persons or property on the roads or highway and meets any of the following criteria:

1. Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
2. Having three or more axles regardless of weight; or
3. Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight. “Qualified Motor Vehicle” does not include recreational vehicles.

(b) Recreational Vehicle. A recreational vehicle is a self-propelled vehicle, such as a motor home, pickup truck with attached camper, and bus, used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

(2) In addition to the exemption for recreational vehicles specified in the IFTA, Alabama also provides an exemption, from the motor fuels tax, for certain motor vehicles, as outlined in Section 40-17-153, Code of Alabama 1975. These vehicles are as follows:

(a) “. . . Any motor vehicle owned and operated by any department, board, bureau, commission, or taxing area or other agency of the federal government or of the State of Alabama or any political subdivision thereof, nor shall the provisions of this article apply to any school bus operated by the State of Alabama, any political subdivision thereof, or any private or privately operated school or schools.”

(3) Vehicles of the type subject to the provisions of the IFTA owned and operated by the State of Alabama or any political subdivision thereof that operate in other jurisdictions may not be exempt from IFTA requirements in other jurisdictions, and should secure a trip permit from each jurisdiction or its agent prior to entering the jurisdiction.

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Authority: Sections 40-2A-7(a)(5) and 40-17-271(c), Code of Alabama 1975

History: New rule: Filed November 28, 2001, effective January 2, 2002.